

20 MICRONS NANO MINERALS LIMITED

Regd.office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India, CIN # U15543GJ1993PLC020540

EXTRACT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Period ended on		
		30/09/24 Unaudited	30/06/24 Unaudited	30/09/23 Unaudited	30/09/24 Unaudited	30/09/23 Unaudited	31/03/2024 Audited
1	Total Income From Operation	2686.20	2728.83	2310.77	5415.04	4676.34	9213.86
2	Net Profit / (Loss) for the period (before tax and exceptional items)	182.87	229.53	147.07	412.40	245.96	521.26
3	Net Profit/(Loss) for the period before Tax (after exceptional items)	182.87	229.53	147.07	412.40	245.96	521.26
4	Net Profit for the period after tax (after Exceptional items)	136.73	163.73	87.01	300.45	158.56	324.40
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	131.38	162.74	88.40	294.12	162.13	328.21
6	Equity Share Capital (Face Value of Rs.10/-each)	897.00	897.00	897.00	897.00	897.00	897.00
7	Earning Per Share (EPS) (of Rs. 10/- Each)						
	(a) Basic	1.52	1.83	0.97	3.35	1.77	3.62
	(b) Diluted						

Notes:

- The above results were approved by the Board of Directors in meeting held on 25th October ,2024 at Waghodia, Vadodara.
- These Financial Results for the period ended 30th September,2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 (format as prescribed in Schedule III (Division II)) of the Companies Act, 2013 and Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 as modified by circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 read with other relevant rules issued thereunder. The financial results have been prepared based on the Ind AS issued and effective till the date of adoption of the results by the Board.
- Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

**For and on behalf of Board of Directors
20 Microns Nano Minerals Limited**

**Place - Waghodia, Vadodara.
Date -25th October,2024**

**Atil C. Parikh
Managing Director**

20 MICRONS NANO MINERALS LIMITED

Regd.office: 9/10 GIDC Industrial Estate, Waghodia, Dist. Vadodara - 391760, Gujarat, India, CIN # U15543GJ1993PLC020540

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER ,2024

Sr. No.	Particulars	(₹ in lakhs)					
		Quarter ended on			Period ended on		
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		unaudited	Audited	unaudited	unaudited	unaudited	Audited
I	Revenue from Operations	2686.20	2728.83	2310.77	5415.04	4676.34	9213.86
II	Other Income	15.97	22.92	17.52	38.89	32.64	84.02
III	Total Revenue (I + II)	2702.17	2751.75	2328.29	5453.92	4708.98	9297.88
IV	Expenses				.0		
	(a) Cost of materials consumed	2000.26	1586.88	1344.24	3587.13	2920.18	5633.37
	(b) Purchase of Stock In Trade	-27.11	51.32	53.94	24.22	57.19	95.41
	(c) Changes in inventories of finished goods, stock in trade and work in progress	-367.28	26.82	44.14	-340.46	-13.69	-1.96
	(d) Employee Benefits Expense	262.22	243.12	210.46	505.34	416.85	822.84
	(e) Finance Costs	58.77	48.16	61.75	106.93	123.93	381.29
	(f) Depreciation and Amortisation Expense	60.96	58.61	54.16	119.56	113.10	242.62
	(g) Other Expenses	531.49	507.31	412.54	1038.80	845.47	1603.04
	Total Expenses	2519.30	2522.22	2181.22	5041.52	4463.02	8776.62
V	Profit / (Loss) before Tax (III - IV)	182.87	229.53	147.07	412.40	245.96	521.26
VI	Tax Expense				.0		
	(a) Current Tax	48.88	57.33	33.81	106.21	57.55	130.47
	(b) Adjustment for earlier tax expense	.0	.0	24.60	.0	25.01	50.75
	(b) Deferred Tax	-2.73	8.47	1.64	5.74	4.85	
	Total Tax Expense	46.15	65.81	60.05	111.95	87.41	196.87
VII	Profit / (Loss) for the Period (V-VI)	136.73	163.73	87.01	300.45	158.56	324.40
VIII	Other Comprehensive Income (after tax)	-5.35	-99	1.39	-6.34	3.57	
IX	Total Comprehensive Income for the period (VII+VIII) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	131.38	162.74	88.40	294.12	162.13	328.21
X	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	897.00	897.00	897.00	897.00	897.00	897.00
XI	Earning per Share (Face Value of Rs. 10/- each) - Not Annualised						
	1) Basic	1.52	1.83	0.97	3.35	1.77	3.62
	2) Diluted	1.52	1.83	0.97	3.35	1.77	3.62

See accompanying Notes to the Financial Results

Notes:

- The audited Standalone Financial Results and Segment Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 25th October ,2024
- The Company primarily operates in the segment of Micronised Minerals. Accordingly, disclosures under Indian Accounting Standards (Ind AS) 108 on operating segments are not relevant to the Company.
- Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

For and on behalf of Board of Directors
20 MICRONS NANO MINERALS LIMITED

Place - Waghodia, Vadodara.
Date -25th October,2024

Atil C. Parikh
Managing Director

20 MICRONS NANO MINERALS LIMITED
Balance Sheet as at September 30, 2024

₹ in Lakhs

Particulars	Note No.	As at September 30, 2024 Unaudited	As at March 31, 2024 Audited
I. ASSETS			
1 Non-current assets			
Property, plant and equipment	6.03	1815.10	1815.33
Capital work in progress	6.03	168.87	33.18
Right of Use Assets	6.04	313.50	339.09
Intangible assets	6.04	4.27	5.20
Financial assets			
Other financial assets	6.05	189.70	193.54
Tax Assets (Net)	6.24	23.01	12.83
Other non-current assets	6.06	101.78	103.95
Total Non-Current Assets		2616.23	2503.12
2 Current assets			
Inventories	6.07	2595.04	2350.09
Financial Assets			
Trade receivables	6.08	1352.04	1038.91
Cash and cash equivalents	6.09	292.18	728.04
Bank balances other than (ii) above	6.10	612.71	613.18
Loans	6.11	8.74	7.32
Other current assets	6.12	319.14	184.39
Total Current Assets		5179.85	4921.92
TOTAL ASSETS		7796.08	7425.04
II. EQUITY AND LIABILITIES			
1 Equity			
Equity share capital	6.13	897.00	897.00
Other Equity	6.14	3827.42	3533.31
Total Equity		4724.42	4430.31
2 Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Borrowings	6.15	61.87	47.85
Lease Liabilities	6.16	201.20	229.11
Provisions	6.17	9.10	9.98
Deferred tax liabilities (Net)	6.18	220.32	216.71
Total Non-Current Liabilities		492.48	503.66
Current liabilities			
Financial Liabilities			
Borrowings	6.19	1440.73	1520.07
Trade payables	6.20	484.99	264.61
Total outstanding dues of micro enterprises and small enterprises.		0.0	86.02
Total outstanding dues of creditors other than micro enterprises and small enterprises.		484.99	178.59
Lease Liabilities	6.21	129.66	119.08
Other financial liabilities	6.21	310.50	386.82
Other current liabilities	6.22	74.19	137.57
Provisions	6.23	139.11	62.93
Total Current Liabilities		2579.17	2491.08
Total liabilities		3071.66	2994.74
TOTAL EQUITY AND LIABILITIES		7796.08	7425.04

Material Accounting Policies

Notes referred to above form an integral part of the financial statements

As per our audit report of even date attached

For N C Vaishnav & Co.

FRN - 112712W

Chartered Accountants

For 20 Microns Nano Minerals Limited

Rajesh C. Parikh
Director
DIN - 00041610

Atil C.Parikh
Managing Director
DIN - 00041712

CA Jayesh Mehta
Partner
M. No. - 037267
Place - Waghodia, Vadodara
Date -25th October,2024

N R Patel
Chief Financial Officer
Place - Waghodia, Vadodara
Date -25th October,2024

Aditya Tillu
Company Secretary
M No. A-69312

20 MICRONS NANO MINERALS LIMITED
Statement of Profit and Loss for the period ended September 30, 2024

₹ in Lakhs

Statement of Profit and Loss for the period ended September 30, 2024			HALF YEARLY COMPARISON								QUARTERLY COMPARISON								For the year 2023-24 (Audited)				-->Changes<--																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
			Budget Sept 24	%	Actual Sept 24	%	Actual Sept 23	%	actual vs.budget Half yr	Hf.Yr 22 v/s 23	Budget Q2 25	%	Actual Q2 25	%	Acutal Q2 23-24	%	Actual Q1 24-25	%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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For N C Vaishnav & Co.

FRN - 112712W

Chartered Accountants

For 20 Microns Nano Minerals Limited

Rajesh C. Parikh Atil C.Parikh
 Director Managing Director
 DIN - 00041610 DIN - 00041712

N R Patel Aditya Tillu
 Chief Financial Offi Company Secretary
 M No. A-69312

Place - Waghodia, ' -

Date -25th October,2024

CA Jayesh Mehta
 Partner
 M. No. - 037267
 Place - Waghodia, Vadodara
 Date -25th October,2024

Cash Flow Statement for the period ended September 30, 2024

₹ in Lakhs

Particulars	For the Year ended September 30, 2024	For the Year ended March 31, 2024
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit before Tax	412.40	521.26
Adjustments for:		
Depreciation and amortisation	119.56	242.62
Profit on sale/disposal of Property, plant and equipment	(0.04)	(22.48)
Loss on Fixed Asset discarded	-	0.16
(Gain)/Loss on Derecognition of Lease assets and Liabilities	(0.27)	(5.85)
Liability/Provision no longer required written back	(6.20)	(5.04)
Remission of Debit Balances	0.05	1.69
Provision for Doubtful Debts (Trade Receivables)	13.08	0.33
Interest Income	(28.25)	(38.79)
Interest Paid	106.93	381.29
Operating Profit before Working Capital Changes	617.27	1075.21
Adjustments for changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(326.26)	(88.51)
(Increase)/Decrease in Other - Non Current Assets	2.17	83.00
(Increase)/Decrease in Other financial assets-Non-current	3.84	(28.01)
(Increase)/Decrease in Short Terms Loans and Advances	(1.43)	(1.52)
(Increase)/Decrease in Other Current Assets	(134.75)	185.81
(Increase)/Decrease in Other financial assets-Current	0.47	180.28
(Increase)/Decrease in Inventories	(244.95)	717.46
Changes in Trade and Other Receivables	(700.90)	1048.51
Increase/(Decrease) in Trade Payables	226.57	(835.24)
Increase/(Decrease) in Other financial liability except current maturity of long term debt	-	5.09
Increase/(Decrease) in Other current Liabilities	(63.38)	(10.66)
Increase/(Decrease) in Long-term provisions	(0.89)	9.98
Increase/(Decrease) in Short-term provisions	67.71	(5.54)
Increase/(Decrease) in Other financial liabilities -Non- Current	22.43	129.96
Changes in Trade and Other Payables	252.44	(706.41)
Cash Generated from Operations	168.81	1417.31
Income tax paid (Net of refunds)	(116.39)	(115.86)
Net Cash from Operating Activities	52.42	1301.45
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Proceeds from sale of Assets	13.35	268.16
Purchase of Assets	(241.81)	(249.06)
Interest Received	28.25	38.79
Net Cash used in Investing Activities	(200.21)	57.89
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Proceeds from /(Repayment of) Long-term borrowings (Net)	14.01	34.92
Proceeds from Short-term borrowings	-	28.42
Repayment of Long-term borrowings (Secured and Unsecured)	-	-
Repayment of Short-term borrowings (Secured and Unsecured)	(155.65)	(211.15)
Interest Paid	(106.93)	(381.29)
Lease payments	(39.49)	(149.19)
Net Cash from Financing Activities	(288.06)	(678.29)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(435.85)	681.05
Cash and Cash Equivalents at the beginning of the year	728.04	46.99
Cash and Cash Equivalents at the end of the year	292.18	728.04
Closing Cash and Cash Equivalents comprise:		
Cash in hand	-	-
Balances with Scheduled Banks	292.18	728.04
Total	292.18	728.04

Cash Flow Statement for the period ended September 30, 2024**Notes to Cash Flow Statement:**

- (i) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard IND AS - 7 on Cash Flow Statements.
- (ii) Purchase of fixed assets are stated inclusive of movements of capital work in progress, assets under development and capital advances.
- (iii) Previous year figures have been regrouped and reclassified wherever considered necessary to conform to the current year's figures.
- (iv) In Part A of the cash flow statement, figures in brackets indicate deductions made from the Net Profit for deriving the Net cash flow from operating activities. In Part B and Part C, figures in bracket indicate cash-outflow.

Disclosure pursuant to Ind AS 7 on "Statement of Cash Flows"

Ind AS 7 requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities and financial assets arising from financial activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance Sheet for liabilities and financial assets arising from financing activities, to meet the disclosure requirement.

For the Year ended on Sept 30, 2024	Opening Balance	Cash Flows		Non Cash Changes	Closing Balance
		Repayment	Proceeds		
Short Term Borrowings	1520.07	(155.65)	(502.02)	578.34	1440.73
Long Term Borrowings (including Current maturities)	428.67	0.0	(62.30)	0.0	366.37
Bank Balances other than Cash and Cash Equivalents	613.18	(155.65)	0.0	0.0	612.71

As per our audit report of even date attached**For N C Vaishnav & Co.****FRN - 112712W****Chartered Accountants****For 20 Microns Nano Minerals Limited**

Rajesh C. Parikh
Director
DIN - 00041610

Atil C.Parikh
Managing Director
DIN - 00041712

CA Jayesh Mehta
Partner
M. No. - 037267
Place - Waghodia, Vadodara
Date -25th October,2024

N R Patel
Chief Financial Officer

Place - Waghodia, Vadodara
Date -25th October,2024

Aditya Tillu
Company Secretary
M No. A-69312

6.03 Property, Plant and Equipment

Particulars	Property, Plant and Equipment (PPE)										Capital Work in progress (CWIP)	Amalgamation adjustment Exploration intangible assets under development	Total including capital work in progress and exploration intangible assets under development
	Freehold land	Lease Hold Land	Office Building	Factory Building	Plant & Machinery	Furniture and fixtures	Office equipments	Computer Equipments	Vehicles	Total			
Gross Block													
As at April 1, 2022	23.75	891.27	99.91	272.17	1381.66	84.89	16.87	15.57	72.28	2858.34	30.41	5.15	2893.91
Additions	.0	40.45	15.79	128.72	311.72	1.17	1.01	9.62	8.00	516.48	40.70	.0	557.18
Disposals/ Adjustments	0.0	(559.56)	(0.90)	0.0	(17.16)	(8.06)	(5.40)	(9.98)	0.0	(601.07)	(30.41)	0.0	(631.48)
As at March 31, 2023	23.75	372.15	114.79	400.89	1676.21	78.00	12.48	15.20	80.28	2773.76	40.70	5.15	2819.61
Additions	0.0	0.0	0.0	79.40	70.96	0.0	1.81	0.0	7.68	159.84	33.18	0.0	193.02
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(316.26)	(0.22)	(1.35)	0.0	0.0	(317.82)	(40.70)	(5.15)	(363.67)
As at March 31, 2024	23.75	372.15	114.79	480.29	1430.91	77.78	12.95	15.20	87.95	2615.78	33.18	0.0	2648.96
Additions	0.0	0.0	0.0	0.0	58.21	0.46	1.44	0.32	0.0	60.43	135.69	0.0	196.12
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(21.01)	0.0	0.0	0.0	0.0	(21.01)	0.0	0.0	(21.01)
As at September 30, 2024	23.75	372.15	114.79	480.29	1468.10	78.24	14.39	15.52	87.95	2655.19	168.87	0.0	2824.06
Accumulated depreciation, depletion, amortisation and impairment													
As at April 1, 2022	0.0	66.25	16.45	73.13	453.28	79.84	15.53	12.09	40.37	756.94	0.0	0.0	756.94
Charge for the year	0.0	7.46	2.23	9.06	58.45	0.34	0.25	3.53	8.86	90.17	0.0	0.0	90.17
Disposals/ Adjustments	0.0	(38.40)	(0.85)	0.0	(15.30)	(7.66)	(5.13)	(9.48)	0.0	(76.82)	0.0	0.0	(76.82)
As at March 31, 2023	0.0	35.32	17.83	82.18	496.43	72.52	10.65	6.13	49.24	770.30	0.0	0.0	770.30
Charge for the year	0.0	5.05	2.06	13.59	65.57	0.21	0.49	3.96	11.19	102.13	0.0	0.0	102.13
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(70.49)	(0.21)	(1.28)	0.0	0.0	(71.98)	0.0	0.0	(71.98)
As at March 31, 2024	0.0	40.37	19.89	95.78	491.51	72.53	9.86	10.10	60.43	800.45	0.0	0.0	800.45
Charge for the year	0.0	2.53	1.03	7.57	28.18	0.11	0.42	1.83	5.68	47.35	0.0	0.0	47.35
Disposals/ Adjustments	0.0	0.0	0.0	0.0	(7.71)	0.0	0.0	0.0	0.0	(7.71)	0.0	0.0	(7.71)
As at September 30, 2024	0.0	42.90	20.92	103.35	511.98	72.64	10.28	11.93	66.11	840.09	0.0	0.0	840.09
Net Book Value													
As at April 1, 2023	23.75	825.01	83.45	199.04	928.38	5.05	1.34	3.47	31.90	2101.40	30.41	5.15	2136.96
As at March 31, 2023	23.75	336.83	96.96	318.71	1179.79	5.48	1.83	9.07	31.04	2003.46	40.70	5.15	2049.31
As at April 1, 2022	23.75	825.01	83.45	199.04	928.38	5.05	1.34	3.47	31.90	2101.40	30.41	5.15	2136.96
As at April 1, 2023	23.75	336.83	96.96	318.71	1179.79	5.48	1.83	9.07	31.04	2003.46	40.70	5.15	2049.31
As at March 31, 2024	23.75	331.78	94.91	384.51	939.40	5.26	3.08	5.11	27.53	1815.33	33.18	0.0	1848.51
As at April 1, 2024	23.75	331.78	94.91	384.51	939.40	5.26	3.08	5.11	27.53	1815.33	33.18	0.0	1848.51
As at September 30, 2024	23.75	329.25	93.87	376.94	956.13	5.61	4.11	3.59	21.85	1815.10	168.87	0.0	1983.97
As at September 30, 2024	23.75	329.25	93.87	376.94	956.13	5.61	4.11	3.59	21.85	1815.10	168.87	0.0	1983.97

Note 6.03.1 - Impairment of Assets : Based on the review, the management is of the opinion that there are no impairment indicators that necessitate any adjustments to the carrying value of PPE.

Note 6.03.2 - Details of Property, Plant and Equipment offered as security against borrowing are mentioned in Note 6.19.1

Note 6.03.3 - The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), are held in the name of the Company

6.04 Intangible Assets and Right of Use Assets

Particulars	Intangible assets			Right of Use Assets
	Product Development	Mining Development Expense	Total	
Gross Block				
As at April 1, 2022	41.43	30.17	71.60	199.39
Additions	0.0	0.0	0.0	430.79
Disposals/ Adjustments	(41.43)	(16.95)	(58.38)	(97.86)
As at April 1, 2023	0.0	13.22	13.22	532.31
Additions	0.0	5.15	5.15	165.21
Disposals/ Adjustments	0.0	(6.90)	(6.90)	(109.61)
As at March 31, 2024	0.0	11.47	11.47	587.91
Additions	0.0	0.0	0.0	46.94
Disposals/ Adjustments	0.0	0.0	0.0	(18.98)
As at September 30,2024	0.0	11.47	11.47	615.88
Accumulated amortisation and impairment				
As at April 1, 2022	41.43	24.93	66.35	128.26
Charge for the year	0.0	2.64	2.64	104.84
Disposals/ Adjustments	(41.43)	(16.95)	(58.38)	(81.09)
As at March 31, 2023	0.0	10.62	10.62	152.02
Charge for the year	0.0	2.56	2.56	137.93
Disposals/ Adjustments	0.0	(6.90)	(6.90)	(41.13)
As at March 31, 2024	0.0	6.27	6.27	248.82
Charge for the year	0.0	0.93	0.93	71.28
Disposals/ Adjustments	0.0	0.0	0.0	(17.72)
As at September 30,2024	0.0	7.21	7.21	302.38
Net Book Value				
As at April 1, 2022	0.0	5.25	5.25	71.12
As at April 1, 2023	(0.0)	2.60	2.60	380.30
As at March 31, 2024	(0.0)	5.20	5.20	339.09
As at September 30,2024	(0.0)	4.27	4.27	313.50
			3,13,50,231.16	0.00

Note 6.04.1- Product Development is in respect of expenditure incurred for in house development of of product and recognised as intangible asset. The useful life of the product development is taken as 5 years.

Note 6.04.2- The costs of mining leases, which include the costs of acquiring mineral rights, are capitalised as item of intangible assets under the head 'Mining Rights' in the year in which they are incurred. The useful life of Mining Rights is taken as 5 years.

Note 6.04.3- Impairment of Assets : Based on the review, the management is of the opinion that there are no impairment indicators that necessitate any adjustments to the carrying value of Intangible Assets.

Note 6.04.4 - There is no restriction on the title of intangible assets.

20 MICRONS NANO MINERALS LIMITED

Standalone Statement of Changes in Equity (SOCIE) for the year ended September 30, 2024

(a) Equity share capital

₹ in Lakhs

Financial Year 2024-25

Balance at the beginning of the reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the reporting period	Changes in Equity share Capital during the year	Balance at the end of the reporting period
897.00	-	-	-	897.00

Financial Year 2023-24

Balance at the beginning of the reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the reporting period	Changes in Equity share Capital during the year	Balance at the end of the reporting period
897.00	-	-	-	897.00

(b) Other equity

₹ in Lakhs

Other equity	Attributable to the equity holders of the Company		
	Security Premium account	Surplus in Profit and Loss account	Total Other Equity
Balance at March 31, 2023 (A)	332.26	2872.97	3205.23
Share issue expenditure	0.0	0.0	0.0
Profit for the year	0.0	324.40	324.40
Other comprehensive income for the year, net of tax	0.0	3.81	3.81
Add: Equity Instruments Through Other Comprehensive Income (Net Of Tax)	0.0	0.0	0.0
Less: MAT Credit Written off	0.0	(0.14)	(0.14)
Less : Appropriations	0.0	0.0	0.0
Dividends	0.0	0.0	0.0
Balance at March 31, 2024 (B)	332.26	3201.04	3533.31
Profit for the year	0.0	300.45	300.45
Other comprehensive income for the year, net of tax	0.0	(6.34)	(6.34)
Less : Appropriations	0.0	0.0	0.0
Dividends	0.0	0.0	0.0
MAT Credit Written off	0.0	0.0	0.0
Balance at Sept 30, 2024 (C)	332.26	3495.16	3827.42

Notes referred to above form an integral part of the financial statements

As per our audit report of even date attached

For N C Vaishnav & Co.

FRN - 112712W

Chartered Accountants

For 20 Microns Nano Minerals Limited

Rajesh C. Parikh
Director
DIN - 00041610

Atil C.Parikh
Managing Director
DIN - 00041712

CA Jayesh Mehta
Partner
M. No. - 037267
Place - Waghodia, Vadodara
Date -25th October,2024

N R Patel
Chief Financial Officer
Place - Waghodia, Vadodara
Date -25th October,2024

Aditya Tillu
Company Secretary
M No. A-69312

6.05 Other Financial Assets

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Bank Deposits with more than 12 months maturity		
Deposits (Liquid Asset on Public Deposits) statutorily required by Companies Act 2013	104.45	104.94
Margin Money deposits under lien against Bank Guarantee	19.45	25.02
Balance with Banks-Deposits	3.15	3.15
Other Financial Assets		
Security and other deposits [Unsecured, considered good]	62.65	60.44
Total	189.70	193.54

6.06 Other non- current assets

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Advance for Capital Expenditure [Unsecured, considered good]	101.78	103.95
Total	101.78	103.95

6.07 Inventories*

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Raw Materials	1419.05	1501.02
Finished Goods	856.37	446.43
Stock in trade	123.38	192.86
Stores and Spares	196.24	201.56
Goods in Transit	(0.0)	8.22
Total	2595.04	2350.09

* For Valuation- Refer note 6.02.14

**Refer to Note 6.19 Inventories are offered as securities for borrowing by the Company

6.08 Trade receivables*

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Unsecured, Considered Good (Refer Note 6.09.1 below)	1399.17	1074.12
Less: Provision for Expected Credit Loss	(47.14)	(35.21)
Total	1352.04	1038.91

6.09.1 Trade Receivable from Subsidiary of the holding company 20 MCC Pvt Limited is ₹ 9.38 lakhs (P.Y. ₹ 27.34) and Dorfner - 20 Microns Limited - ₹ 25.67 lakhs (P.Y. ₹ 6.78 lakhs) and holding company ie 20 Microns limited is ₹ 2.17 lakhs

6.09 Current financial assets : Cash and Cash Equivalents

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Balance with banks - Current accounts	292.18	728.04
Cash on hand	0.0	0.0
Total	292.18	728.04

6.10 Current financial assets : Other

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Bank deposits with original maturity of more than 3 months but less than 12 months Deposits (Refer Note-6.11.1 & 6.11.2 below)	587.81	602.90
Margin Money deposits under lien against Bank Guarantee (Refer Note-6.11.1 below)	24.90	10.28
Earmarked unpaid dividend accounts (Refer Note-6.11.3 below)	0.0	0.0
Total	612.71	613.18

Notes to Financial Statements for the year ended September 30, 2024

₹ in Lakhs

Note 6.11.1: Bank deposits earns interest at fixed rate based on respective deposit rate.

Note 6.11.2: The balance is held for Liquid Asset on Public Deposits as per the requirement under the Companies Act 2013.

Note 6.11.3: The balances in unclaimed dividend accounts are not available for use by the Company and the money remaining unpaid will be deposited in the Investor Protection and Education Fund after the expiry of 7 years from the date they became due for payment. No amount is due at the end of the period for credit to Investor Protection and Education fund.

6.11 Current financial assets : Loans

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Loans to employees	8.74	5.79
Total	8.74	5.79

6.12 Other current assets

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Advances [Unsecured, considered good]		
Advance to Suppliers	262.20	98.98
Prepaid Expenses	6.52	21.28
Insurance Claim Receivable*	8.37	8.37
Balance with government authority	33.91	43.65
Sales Tax Paid Under Protest	8.14	8.14
Other Current Assets	0.0	3.97
Total	319.14	184.39

6.17 Non-Current Provisions

Particulars	As at	As at
	September 30, 2024	March 31, 2024
(a) Provision for employee benefits (Refer note 6.40)		
Provision for leave encashment	9.10	9.98
Total	9.10	9.98

6.19 Current financial liabilities : Borrowings

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Secured (Repayment on demand)		
Loan from Banks (Cash credit / Bank Overdraft) (Refer Note 6.19.1)	1362.33	1474.02
Unsecured		
Deposits		
From Members (Refer Note 6.16.2)	78.40	46.05
Total	1440.73	1520.07

Details of Securities

Note 6.19.1 Secured (Repayable on demand and Rate of interest is BRLLR plus Strategic Premium plus Concessional ROI-8.40%)

Primary Security: Hypothecation of entire current assets on 1st Charge basis.:

Collateral Security: Exclusive Charge over Factory Land Building Plant and Machinery

Note 6.19.2

The Company does not have any continuing defaults in repayment of loans and interest as at the reporting date.

6.20 Current financial liabilities : Trade payables

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Total outstanding dues of micro enterprises and small enterprises- others (Refer Note 6.20.1)	-	86.02
Total outstanding dues of creditors other than micro enterprises and small enterprises:-		
Related Parties (Refer Note 6.20.2)	31.21	(0.0)
Others	453.78	178.59
Total	484.99	264.61

Trade payable includes 31.21 Lakhs of 20 Microns limited (PY Nil)

Note 6.20.1

Undertaking covered under Micro, Small and Medium Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) was determined by the Company on the basis of information available to the Company by respective undertaking and has been relied upon by the auditor. The details of amount outstanding to MSMED Act are as under:

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Principal Amount due and remaining unpaid	0.0	86.02
Interest due on (1) above and unpaid interest	0.0	0.0
Interest paid on all delayed payments under MSMED Act, 2006	0.0	0.0
Payment made beyond the appointed day during the year	0.0	0.0
Interest due and payable for the period of delay other than (3) above	0.0	0.0
Interest accrued and remaining unpaid	0.0	0.0
Amount of further interest remaining due and payable in succeeding years	0.0	0.0

6.21 Current financial liabilities : Others

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Current maturities of long term borrowings - (Please refer Note 6.16):-		
Deposits(Unsecured)		
-From Public and Members	304.50	380.82
	304.50	380.82
Unclaimed Dividend*	0.0	0.0
Unclaimed Matured public deposits and Interest	6.00	6.00
Lease Liability	129.66	119.08
Payable for Capital Expenditure	0.0	0.0
Total	440.16	505.90

* The unclaimed dividend will be deposited in Investor Protection and Education Fund u/s 124(5) of Companies Act, 2013 when become due. No amount is due at the end of the period for credit to Investors education and protection fund.

6.22 Current liabilities : Others

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Advance from customer	15.32	20.27
Statutory Dues Payable	16.01	46.01
Other Current Liabilities		
Employee Benefits Payable	34.44	28.66
Other current financial liabilities	8.42	42.63
Total	74.19	137.57

6.23 Current provisions

Particulars	As at	As at
	September 30, 2024	March 31, 2024
(a) Provision for employee benefits (Refer note 6.40)		
Provision for gratuity	0.54	0.0
Provision for leave encashment	0.85	0.47
(b) Provision for Expenses	137.72	62.46
Total	139.11	62.93

6.24 Details of Income Tax Assets and Income Tax Liabilities

Particulars	As at	As at
	September 30, 2024	March 31, 2024
(a) Income tax assets	259.69	143.30
(b) Current income tax liabilities	236.68	130.47
Net Asset (a-b)	23.01	12.83

20 MICRONS NANO MINERALS LIMITED
Financial Year 2024-25

Notes to Financial Statements for the year ended September 30, 2024

Particulars	HALF YEARLY COMPARISON								QUARTERLY COMPARISON								For the year 2023-24		----Changes----			
	Budget Sept 24	%	Actual Sept 24	%	Actual Sept 23	%	actual vs.budget Half yr	Hf.Yr 24 v/s 23	Budget Q2 24-25	%	Actual Q2 24-25	%	Actual Q2 23-24	%	Actual Q1 24-25	%			Bud. Q2 vs. Act Q2 2024-25	Actual Q2 24-25 vs Q1 24-25	Q2 24-25 vs Q2 23-24	vs
6.25 Revenue from Operations																						
Domestic Sales (Qty mt)	3887		5272		3790				1979		2400		1883		2872		0					
Export Sales(Qty mt)	1184		509		593				579		286		351		223		0					
Total Qty	5070		5781		4383				2558		2686		2234		3095							
Sale of products	6197.70		5415.04		4675.27				3149.67		2686.20		2309.70		2728.83		9213.86					
Domestic Sales	5124.29		4996.25	92%	4261.36	91%			2575.77	82%	2399.76	89%	2132.17	91%	2596.49	95%	8363.09	91%	8%	-2%	-6%	
Export Sales	1073.41		418.79	8%	413.91	9%			573.90	18%	286.45	11%	177.53	9%	132.34	5%	850.77	10%	-8%	2%	6%	
Other operating revenues			.0		1.07				0.0		0.0		1.07		0.0							
Total	6197.70		5415.04		4676.34				3149.67		2686.20		2310.77		2728.83		9213.86		0%			16%
PER MT	122234		93666		106693				123130		100000		103436		88169		#DIV/0!					
Interest Income	22.35		28.25		22.87				11.77	0.4%	13.52	0.5%	10.69	0.5%	14.73	0.5%	38.79	0.4%				
Rent	3.51		3.33		4.05				1.76	0.1%	1.67	0.1%	2.03	0.1%	1.67	0.1%	7.55	0.1%				
Net Gain on Disposal of Tangible Asset			.04		.53						0.0		0.48		0.04	0.0%	22.48	0.2%				
Net Gain on Foreign Currency Transactions			.0		.0						0.0		0.0		0.0	0.0%	.0	0.0%				
Provisions no longer required written back			.0		.0						0.28	0.0%	0.0	0.0%	5.45	0.2%	1.79	0.0%				
Liability no longer required written back			.47		.11						0.24	0.0%	0.01	0.1%	0.23	0.0%	3.24	0.0%				
Export Incentives			.80		2.06						0.0	0.0%	1.29	0.0%	0.80	0.0%	4.32	0.0%				
Gain on Derecognition of Lease assets and Liabilities			.27		3.02						0.27		3.02		0.0		5.85	0.1%				
Discount income			.0		.0						0.0		0.0		0.0							
Other Non-Operating Income	2.40		5.73		.0				1.20	0.0%	0.0		0.0	0.0%	0.0							
Total	28.26	0%	38.89	1%	32.64	1%			14.72	0%	15.97	1%	17.52	2%	22.92		84.02	0.9%	0%	-1%	1%	
*Includes interest income on deposits, staff advances, employee loans and delayed payments																						
6.27 Cost of materials consumed																						
Particulars																						
(a) Raw Material and Packing Material																						
Opening Stock of Material			1505.74		2271.37				0.0		1893.75		1661.20		1505.74		2271.37					
Add : Purchases	3857.27		3413.63		2402.43				1930.80		1482.74		1478.61		1930.89		4670.70					
	3857.27		4919.37		4673.80				1930.80		3376.49		3139.81		3436.62		6942.07					
Less: Closing Stock of Materials			1415.38		1839.29				0.0		1415.38		1839.29		1893.75		1505.74					
Sub - Total (a)	3857.27		3503.99		2834.51				1930.80		1961.11		1300.52		1542.88		5436.34					
(b) Mining Material																						
Opening Stock of Material			3.51		2.95				0.0		3.51		2.95		3.51		0					
Add : Purchases	26.60		83.31		85.67				13.30		39.31		43.72		44.00		197.58					
	26.60		86.82		88.62				13.30		42.82		46.67		47.51		200.54					
Less: Closing Stock of Materials			3.67		2.95				0.0		3.67		2.95		3.51		3.51					
Sub - Total (b)	26.60		83.14		85.67				13.30		39.14		43.72		44.00		197.03					
Total (a+b)	3883.87	63%	3587.13	66%	2920.18	62%			1944.10	62%	2000.26	74.5%	1344.24	57%	1586.88	58.2%	5633.37	61.1%	13%	18%	16%	

20 MICRONS NANO MINERALS LIMITED
Financial Year 2024-25

Notes to Financial Statements for the year ended September 30, 2024

Particulars	HALF YEARLY COMPARISON								QUARTERLY COMPARISON								For the year		---Changes---		
6.28 Purchases of Stock in trade																					
Particulars																					
Purchases of Stock in trade			24.22		57.19				0.0		(27.11)		53.94		51.32		95.41				
Total	.0		24.22		57.19	1%			.0	0%	-27.11	-1%	53.94	3%	51.32	2%	95.41	1.0%	-1%	-4%	-3%
6.29 Changes in inventories of Finished Goods and Stock in Trade																					
Particulars																					
Changes in inventories of finished goods and																					
Inventory at the beginning of the year									0.0		84.80		585.81		446.43		564.21				
Finished Goods			446.43		564.21				0.0		84.80		585.81		446.43		564.21				
Stock in Trade			192.86		73.12				0.0		527.67		109.35		192.86		73.12				
Sub Total (a)			639.29		637.33				.0		612.47		695.16		639.29		637.33				
Less: Inventory at the end of the year																					
Finished Goods			856.37		555.38				0.0		856.37		555.38		84.80		446.43				
Stock in Trade			123.38		95.64				0.0		123.38		95.64		527.67		192.86				
Sub Total (b)			979.75		651.02				.0		979.75		651.02		612.47		639.29				
Total	.0	0%	-340.46	-6%	-13.69	0%			.0	0%	-367.28	-14%	44.14	4%	26.82		-1.96	0.0%	-14%	-17%	-14%
6.30 Employee Benefit Expense																					
Salary, Wages Bonus & Allowances	519.61	8.4%	447.27	8.3%	367.43	7.9%	-0.1%	0.4%	263.27	8.4%	233.81	8.7%	185.62	8.0%	213.46	7.8%	711.80	7.7%	0%	1%	1%
Contribution to Provident and Other Funds	22.51	0.4%	27.33	0.5%	23.13	0.5%	0.1%	0.0%	11.27	0.4%	13.00	0.5%	11.77	0.5%	14.33	0.5%	57.09	0.6%	0%	0%	0%
Managerial Remuneration	8.94	0.1%	11.21	0.2%	8.28	0.2%	0.1%	0.0%	4.47	0.1%	5.69	0.2%	4.14	0.2%	5.52	0.2%	16.55	0.2%	0%	0%	0%
Staff Transportation Expense	11.03	0.2%	10.52	0.2%	10.50	0.2%			5.51	0.2%	5.26	0.2%	5.25	0.2%	5.26	0.2%	21.00	0.2%	0%	0%	0%
Staff Welfare Expenses	8.89	0.1%	9.01	0.2%	7.52	0.2%			4.45	0.1%	4.46	0.2%	3.68	0.2%	4.55	0.2%	16.39	0.2%	0%	0%	0%
Total	570.97	9%	505.34	9%	416.85	9%	0.1%	0.4%	288.97	9.2%	262.22	9.8%	210.46	9.0%	243.12	8.9%	822.84	8.9%	-0.6%	0.9%	0.8%
6.31 Finance Costs																					
Interest on Working Capital Loans	90.00	1.5%	45.01	0.8%	68.15	1.5%	-0.6%	-0.6%	45.00	1%	23.34	1%	34.23		21.67	1%	137.31	1.5%			
Interest expense on financial liabilities at amortised cost	28.73	0.5%	25.98	0.5%	23.59	0.5%	0.0%	0.0%	9.90	0%	15.53	1%	12.02		10.45	0%	46.69	0.5%			
Interest on Lease Liability			14.51	0.3%	17.72	0.4%	0.3%	-0.1%			7.40	0%	8.36		7.10	0%	33.78	0.4%			
Recovery for Contravention of Sanction Terms			.0		.0						0.0		0.0		0.0		105.88	1.1%			
Recovery of Contractual Liability			.0		.0	0.0%					0.0		0.0		0.0		5.60	0.1%			
Other Borrowing Costs	36.40	1%	21.43	0.4%	14.46	0.3%	-0.2%	0.1%	27.13	1%	12.49	0%	7.14		8.94	0%	52.03	0.6%			
Total	155.13	3%	106.93	2.0%	123.94	2.7%	-0.5%	-0.7%	82.03	3%	58.77	2%	61.75	4%	48.16	2%	381.29	4.1%	0%	-2%	0%

20 MICRONS NANO MINERALS LIMITED
Financial Year 2024-25

Notes to Financial Statements for the year ended September 30, 2024

Particulars	HALF YEARLY COMPARISON								QUARTERLY COMPARISON								For the year		----Changes----		
6.32 Depreciation and amortisation expense																					
Depreciation of property, plant and equipment (refer note 5.04)	51.62		47.35		52.64				25.81	1%	23.91	1%	26.79		23.44	1%	102.13				
Amortisation of intangible assets (refer note 5.04)			.93		2.52						0.26		1.27		0.67	0%	2.56				
Amortisation of Right of use assets (refer note 5.04)			71.28		57.93						36.78		26.10		34.50	1%	137.93				
Total	51.62	1%	119.56	2.2%	113.10	2.4%	1.4%	-0.2%	25.81	1%	60.96	2%	54.16	3%	58.61	2%	242.62	2.6%	1%	-1%	0%
6.33 Other Expenses																					
Note 6.33.1																					
Manufacturing Expenses																					
Consumption of Stores and Spare Parts	23.82	0%	45.72	0.8%	36.92	0.8%	0.5%	0.1%	11.91		21.79	1%	17.16	1%	23.93	1%	89.91	1%	1%	0%	0%
Power and Fuel	196.37	3%	220.41	4.1%	119.82	2.6%	0.9%	1.5%	105.54	3%	93.88	3%	57.40	2%	126.53	5%	235.31	3%	0%	1%	-1%
Rent-Factory	237.12	4%	199.69	3.7%	223.43	4.8%	-0.1%	-1.1%	118.56	4%	99.77	4%	110.41	5%	99.92	4%	423.12	5%	0%	-1%	0%
Repairs :																					
Buildings	7.50	0.1%	49.91	0.9%	6.18	0.1%	0.8%	0.8%	3.75	0%	35.15	1%	0.46	0%	14.76	1%	5.28	0%	1%	1%	1%
Plant and Machinery	34.06	0.5%	23.19	0.4%	44.71	1.0%	-0.1%	-0.5%	17.03	1%	6.12	0%	28.92	1%	17.07	1%	54.28	1%	0%	-1%	0%
Demurrage			.0		.0						0.0		0.0		0.0						
Other Manufacturing & Factory Expenses	16.91	0.3%	17.26	0.3%	27.42	0.6%	0.0%	-0.3%	8.57	0%	7.33	0%	11.94	1%	9.93	0%	33.41	0%	0%	0%	0%
Laboratory Expenses	9.33	0.2%	9.97	0.2%	9.65	0.2%	0.0%	0.0%	4.66	0%	4.37	0%	2.51	0%	5.60	0%	18.75	0%	0%	0%	0%
Security Service Charges	23.68	0.4%	23.82	0.4%	27.84	0.6%	0.1%	-0.2%	11.84	0%	11.92	0%	14.19	1%	11.90	0%	50.41	1%	0%	0%	0%
Shifting Charges	12.29	0.2%	11.01	0.2%	13.00	0.3%	0.0%	-0.1%	6.14	0%	4.90	0%	6.88	0%	6.11	0%	24.17	0%	0%	0%	0%
Factory Expenses Others	10.10	0.2%	14.89	0.3%	8.06	0.2%	0.1%	0.1%	5.05	0%	7.59	0%	3.63	0%	7.30	0%	15.79	0%	0%	0%	0%
Sub-Contracting Charges			.0		2.88	0.1%	0.0%	-0.1%	-	0%	0.0	0%	1.65	0%	0.0	0%	3.80	0%	0%	0%	0%
Sub Total	571.18	9%	615.87	11.4%	519.91	11.1%	2.2%	0.3%	293.07	9%	292.81	11%	255.14	11%	323.06	12%	954.24	10.4%	1.6%	-0.1%	-0.9%
Note 6.33.2																					
Administrative & Other Expenses																					
Rent-Guest House	27.60	0.4%							13.80								.0		0%	0%	0%
Rent-Office	4.01	0.1%							2.01								1.27	0%	0.0%	0.0%	0.0%
Rates & Taxes			5.02	0.1%	5.46	0.1%				0%	2.82	0%	2.75	0%	2.20	0%	12.46	0%	0.1%	0.0%	0.0%
Insurance	8.75	0.1%	10.33	0.2%	7.34	0.2%	0.0%	0%	4.40	0%	7.00	0%	3.80	0%	3.33	0%	10.75	0%	0.1%	0.0%	0.1%
Post, Telephone & Courier	4.08	0.1%	5.30	0.1%	4.51	0.1%	0.0%	0%	2.04	0%	2.65	0%	2.64	0%	2.65	0%	8.70	0%	0.0%	0.0%	0.0%
Printing and Stationary expenses	2.65		2.67	0.0%	2.75	0.1%	0.0%	0%	1.32	0%	1.81	0%	1.89	0%	0.85	0%	4.35	0%	0.0%	0.0%	0.0%
Legal, Licenses and Renewal expenses	1.26		1.46		1.61				0.63	0%	1.18	0%	(0.57)	0%	0.28	0%	1.79	0%	0.0%	0.0%	0.0%
Software and Computer Maintenance	3.05		3.11	0.1%	2.45	0.1%	0.1%	0%	1.62	0%	1.15		1.00	0%	1.96	0%	5.32	0%	-0.1%	-0.1%	-0.1%
Travelling & Conveyance	5.72	0.1%	9.48	0.2%	6.45	0.1%	0.1%	0%	2.86	0%	3.05	0%	3.61	0%	6.44	0%	11.16	0%	0.0%	0.0%	-0.1%
Vehicle Running & Maintenance	12.69	0.2%	6.04	0.1%	4.42	0.1%	-0.1%	0%	6.36	0%	3.55	0%	2.30	0%	2.48	0%	13.22	0%	-0.1%	0.0%	0.0%
Professional Fees	24.73	0.4%	17.65	0.3%	28.64	0.6%	-0.1%	0%	12.29	0%	9.51	0%	13.32	1%	8.14	0%	51.18	1%	0.0%	-0.3%	0.1%
Auditors Remuneration	3.15	0.1%	1.75		1.75				1.58	0%	0.87		0.80		0.88	0%	5.35	0%	-0.1%	0.0%	0.0%
Directors Sitting Fees	3.60	0.1%	1.60		2.20				2.40	0%	1.00	0%	1.20	0%	0.60	0%	4.60	0%			
Fixed Asset Written Off			.0		.0					0%	0.0	0%	0.0	0%	0.0	0%	.16	0%			
Donation	0.07		.0		.0				0.03		0.0		0.0		0.0	0%	.11	0%			
Remission of Debit balance			.05		.0						0.0		0.0		0.05	0%	1.69	0%			
Corporate Social Responsibility Expense			1.50		.0						1.00		0.0		0.50	0%	10.50	0%			
Miscellaneous Expenses	23.91	0.4%	14.85	0.3%	18.67	0.4%	-0.1%	-0.1%	12.23		7.53		11.50		7.32		28.29	0%			
Net Loss on Foreign Currency Transactions			8.45	0.2%	.76					0%	5.23	0%	(0.29)	0%	3.21	0%	.99	0%	0.2%	0.2%	0.1%
Detention Charges			.0		.0					0%	0.0	0%	(2.63)	0%	0.0	0%	.0	0%			
Sub Total	125.27		89.25	1.6%	87.02	1.9%	1.6%	-0.2%	63.57	2%	48.36	2%	41.34	2%	40.90	1%	171.87	2%	-0.2%	-0.2%	0.3%

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Notes to Financial Statements for the year ended September 30, 2024

Particulars	HALF YEARLY COMPARISON							QUARTERLY COMPARISON								For the year		----Changes----		
Note 6.33.3																				
Marketing, Selling & Distribution																				
Selling Expenses																				
Travelling Expenses	30.04	0.5%	44.18	0.8%	17.74	0.4%		16.70	1%	34.78	1%	11.89	0%	9.40	0%	50.41	1%	0.8%	1.1%	1.0%
Rebate and Discount			.0		.0					0.0		0.0		0.0	0%	.0	0%	0.0%	0.0%	0.0%
Sales Commission	12.42	0.2%	7.81	0.1%	8.17	0.2%		6.05	0%	3.84	0%	0.99	0%	3.97	0%	12.29	0%	0.0%	0.0%	0.0%
Bad Debts			.0		.0					0.0		0.0		0.0	0%	.0	0%	0.0%	0.0%	0.0%
Provision for Doubtful Debts			13.08	0.2%	.22					11.59	0%	0.22	0%	1.49	0%	.33	0%	0.4%	0.3%	0.4%
Rent-Godown	4.58	0.1%	4.56	0.1%	4.57	0.1%		2.30	0%	2.28	0%	2.88	0%	2.28	0%	7.92	0%	0.0%	0.0%	0.0%
Royalty	181.39	2.9%	154.61	2.9%	135.50	2.9%		92.22	3%	76.67	3%	67.18	3%	77.94	3%	264.01	3%	-0.1%	0.0%	0.0%
Other Selling Expenses	7.22	0.1%	10.17	0.2%	6.22	0.1%		3.66	0%	0.05	0%	4.79	0%	10.13	0%	8.01	0%	-0.1%	0.0%	-0.4%
										0.0		0.0		0.0		.0	0%	0.0%	0.0%	0.0%
										0.0		0.0		0.0		.0	0%	0.0%	0.0%	0.0%
Distribution Expenses																				
Freight and Logistic Expenses (Domestic)	46.78	0.8%	54.69	1.0%	31.43	0.7%		23.51	1%	25.00	1%	18.07	1%	29.69	1%	69.33	1%	0.2%	0.2%	-0.2%
Freight and Logistic Expenses (Export)	69.66	1.1%	39.50	0.7%	27.57	0.6%		34.64	1%	31.61	1%	8.04	0%	7.89	0%	48.51	1%	0.1%	0.9%	0.9%
Service Tax			.0		.0					0.0		0.0		0.0	0%	.0	0%	0.0%	0.0%	0.0%
Export Expenses	19.91	0.3%	5.08	0.1%	7.12	0.2%		9.63	0%	4.52	0%	2.00	0%	0.56	0%	16.10	0%	-0.1%	0.0%	0.1%
Sub Total	372.01	6.0%	333.68	6.2%	238.54	5.1%		188.71	6%	190.32	7%	116.06	5%	143.36	5%	476.93	5%	1.1%	2.4%	1.8%
Total	1068.45	17%	1038.80	19.2%	845.46	18.1%		545.35	17%	531.49	20%	412.54	17%	507.31	19%	1603.04	17%	2.5%	2.7%	1.2%

6.13 Share Capital

Note 6.13.1

Authorised, issued, subscribed, and paid up share capital

Particulars	As at September 30, 2024		As at March 31, 2024	
	No. of shares	Amount	No. of shares	Amount
Authorised				
Equity Shares of ₹10 each	2,00,00,000	2000.00	2,00,00,000	2000.00
Issued, Subscribed and Paid up				
Equity Shares of ₹10 each fully paid up	89,70,020	897.00	89,70,020	897.00
Total	89,70,020	897.00	89,70,020	897.00

Note 6.13.2

A. Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at September 30, 2024		As at March 31, 2024	
	Equity Shares of ₹ 10 each fully paid			
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the period	89,70,020	897.00	89,70,020	897.00
Add: Shares issued during the period	-	-	-	.0
Add: Shares bought back during the period	-	-	-	.0
Less: Shares cancelled during the period	-	-	-	.0
Shares outstanding at the end of the period	89,70,020	897.00	89,70,020	897.00

B. Other Disclosures

Terms/ rights attached to equity shares

- Every holder of an equity share as reflected in the records of the Company on the date of the shareholders meeting shall have one vote in respect of each share held for all matter submitted to vote in a shareholders meeting of the company.
- Any dividend declared by the company shall be paid to each holder of Equity shares in proportion to the number of shares held to total equity shares outstanding as on that date. In the event of liquidation of the Company all preferential amounts if any shall be discharged by the Company. The remaining assets of the Company shall be distributed to the holders of equity shares in proportion of the number of shares held to the total equity shares outstanding as on that date.

C. Shareholders holding more than 5 % of total share capital

Name of Shareholder	As at September 30, 2024		As at March 31, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares of ₹ 10 each fully paid				
20 Microns Limited (Holding Company)	87,20,000	97.21%	87,20,000	97.21%
Total	87,20,000	97.21%	87,20,000	97.21%

Note 6.13.3

The Company has not bought back any equity shares, not allotted any shares as fully paid up pursuant to contracts without payment being received in cash and has not allotted bonus shares, for the period of five years immediately preceding March 31, 2024

6.14 Other Equity

Particulars	As at	As at
	September 30, 2024	March 31, 2024
Reserves & Surplus		
Securities Premium Account		
Opening Balance	332.26	332.26
Add: received during the Period	0.0	0.0
Share issue expenditure - Deferred Tax	0.0	0.0
Closing Balance	332.26	332.26
Surplus in Profit and Loss account		
Opening balance	3201.04	2872.97
Profit for the year	300.45	324.40
Other Comprehensive Income:		
Add: Remeasurements of post-employment benefit obligation, net of tax	(6.34)	3.81
Add: Equity Instruments Through Other Comprehensive Income (Net Of Tax)	0.0	0.0
Less: Loss on sale of investment (Recognised in Statement of Profit and Loss)	0.0	0.0
Less: MAT Credit Written Off	0.0	(0.14)
Total	3495.16	3201.04
Less : Appropriations		
Dividend	0.0	0.0
Closing Balance	3495.16	3201.04
Total other equity	3827.42	3533.31

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₹ in Lakhs

6.15 Non Current Financial Liabilities: Borrowings

₹ in Lakhs

Particulars	As at September 30, 2024		As at March 31, 2024	
	Non-Current	Current*	Non-Current	Current*
Unsecured				
Deposits - From Members (Refer Note No. 6.16.1)	61.87	304.50	47.85	380.82
TOTAL [A]	61.87	304.50	47.85	380.82

*Amount disclosed under the head "Current financial liabilities : Others" (Note 6.21)

The Company does not have any continuing defaults in repayment of deposits and interest as at the reporting date.

6.16 Non Current Financial Liabilities: Lease Liabilities

₹ in Lakhs

Particulars	As at September 30, 2024		As at March 31, 2024	
	Non-Current	Current*	Non-Current	Current*
Unsecured				
Lease Liability	201.20	129.66	229.11	119.08
Total	201.20	129.66	229.11	119.08

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Notes to Financial Statements for the year ended September 30, 2024

₹ in Lakhs

6.18 Deferred tax Liabilities

(a) Deferred tax balances and movement for the year ended September 30, 2024

Particulars	Net balance April 01, 2024	Recognised in profit or loss	Recognised in OCI	Other	As at September 30, 2024
Deferred tax Liabilities					
Property, plant and equipment and Intangible Assets	236.28	1.92	0.0	0.0	238.20
Loans and borrowings	(7.17)	8.16	0.0	0.0	0.99
Right to use assets	85.34	(6.44)	0.0	0.0	78.90
Total	314.45	3.64	0.0	0.0	318.10
Deferred tax Assets					
Employee benefits	1.26	(0.75)	2.13	0.0	2.64
Tax credit-MAT Silicate	0.0	0.0	0.0	0.0	0.0
Deferred Tax Asset On Carried Forward Losses-Silicate	0.0	0.0	0.0	0.0	0.0
Provisions	8.85	3.01	0.0	0.0	11.86
Lease Liability	87.63	(4.36)	0.0	0.0	83.27
Total	97.74	(2.10)	2.13	0.0	97.77
Net deferred tax Liabilities	216.71	5.74	(2.13)	0.0	220.32

(b) Deferred tax balances and movement for the year ended March 31, 2024

Particulars	Net balance April 01, 2023	Recognised in profit or loss	Recognised in OCI	Other	As at March 31, 2024
Deferred tax Liabilities					
Property, plant and equipment and Intangible Assets	227.79	8.49	0.0	0.0	236.28
Loans and borrowings	0.86	(8.03)	0.0	0.0	(7.17)
Right to use assets	95.71	(10.37)	0.0	0.0	85.34
Total	324.36	(9.91)	0.0	0.0	314.45
Deferred tax Assets					
Employee benefits	3.81	(1.27)	(1.28)	0.0	1.26
Tax credit-MAT Silicate	0.14	0.0	0.0	(0.14)	0.0
Deferred Tax Asset On Carried Forward Losses-Silicate	18.06	(18.06)	0.0	0.0	0.0
Provisions	8.77	0.08	0.0	0.0	8.85
Share issue expense	0.0	0.0	0.0	0.0	0.0
Lease Liability	93.94	(6.31)	0.0	0.0	87.63
Total	124.71	(25.55)	(1.28)	(0.14)	97.74
Net deferred tax Liabilities	199.65	15.64	1.28	0.14	216.71

The company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

Significant management judgment is required in determining provision for income tax, deferred income tax assets and liabilities and recoverability of deferred income tax assets. The recoverability of deferred income tax assets is based on estimates of taxable income by each jurisdiction in which the relevant entity operates and the period over which deferred income tax assets will be recovered.